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SENATE BILL 5500

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State of Washington                      60th Legislature                      2007 Regular Session

By Senators Prentice, Swecker and Rasmussen

Read first time 01/22/2007. Referred to Committee on Ways & Means.

1            AN ACT Relating to removing essential government services as a  
2 condition to exempt from taxation property belonging to any federally  
3 recognized Indian tribe located in the state; and amending RCW  
4 84.36.010.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6            **Sec. 1.** RCW 84.36.010 and 2004 c 236 s 1 are each amended to read  
7 as follows:

8            ((~~1~~)) All property belonging exclusively to the United States,  
9 the state, or any county or municipal corporation; all property  
10 belonging exclusively to any federally recognized Indian tribe located  
11 in the state(~~(, if that property is used exclusively for essential~~  
12 ~~government services)~~); all state route number 16 corridor  
13 transportation systems and facilities constructed under chapter 47.46  
14 RCW; and all property under a financing contract pursuant to chapter  
15 39.94 RCW or recorded agreement granting immediate possession and use  
16 to the public bodies listed in this section or under an order of  
17 immediate possession and use pursuant to RCW 8.04.090; is exempt from  
18 taxation. All property belonging exclusively to a foreign national  
19 government is exempt from taxation if that property is used exclusively

1 as an office or residence for a consul or other official representative  
2 of the foreign national government, and if the consul or other official  
3 representative is a citizen of that foreign nation.

4 ~~((2) For the purposes of this section, "essential government~~  
5 ~~services" means services such as tribal administration, public~~  
6 ~~facilities, fire, police, public health, education, sewer, water,~~  
7 ~~environmental and land use, transportation, and utility services.))~~

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